

HELM

FINANCIAL CORPORATION

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September 16, 2004

Mr. Vernon Williams
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001



RECORDATION NO. 24029-A FILED

SEP 20 '04 11-11 AM

SURFACE TRANSPORTATION BOARD

RE: Termination of Full Maintenance Per Diem Lease Agreement dated as of August 27, 2004 by Helm Financial Corporation ("Termination").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Termination.

In connection with the recording of the Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111


Name and Address of Lessee: Indiana Harbor Belt Railroad Company
2721-161st Street
Hammond, IN 46323-1099

Equipment: 8 Covered Hopper Railcars
IHB 74027-74103 (Not Inclusive)

Please record this Termination as a supplemental agreement to STB Recordation No. **24029** filed on July 11, 2002 at 1:18 PM. The filing fee of \$30.00 is included in our enclosed check.

Summary: Termination of Full Maintenance Per Diem Lease Agreement dated as of August 27, 2004 by Helm Financial Corporation for 8 covered hopper railcars, IHB 74027-74103 (Not Inclusive), to be filed as a supplemental agreement. Please file this Termination as a supplemental agreement to STB Recordation No. 24029.

Yours truly,


Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

TERMINATION OF FULL MAINTENANCE PER DIEM LEASE AGREEMENT

THIS TERMINATION OF FULL MAINTENANCE PER DIEM LEASE AGREEMENT ("Termination") is dated as of August 27, 2004 by **HELM FINANCIAL CORPORATION**, a California corporation ("Lessor").

1. **Recitals.** Lessor entered into the Full Maintenance Per Diem Lease Agreement dated as of August 21, 2001 ("Lease") with **Indiana Harbor Belt Railroad Company**, an Indiana corporation, with respect to the eight (8) railcars described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation No. **24029** filed on July 11, 2002 at 1:18 PM.

The Lease was terminated on March 19, 2004. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. **Termination.** The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

By: Barbara W. Wilson
Name: Barbara W. Wilson
Title: Senior Vice President & CFO

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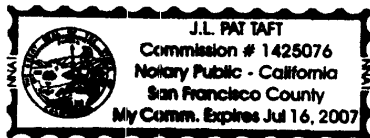
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On August 31, 2004, before me, J. L. Pat Taft, personally appeared Barbara W. Wilson, Senior Vice President and Chief Financial Officer of **HELM FINANCIAL CORPORATION**,


X personally known to me -OR-

— proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



Witness my hand and official seal.


SIGNATURE OF THE NOTARY

SCHEDULE A

To the Termination of Lease dated August 27, 2004

Description of the Units:

Eight (8), 100-ton, 4,000 cubic foot, roller bearing, triple pocket, covered hopper railcars equipped with trough hatches and gravity outlet gates; built by Pullman Standard in 1973.

<u>Old Reporting Mark and Number</u>	<u>New Reporting Mark and Number</u>
HLMX 74027	IHB 74027
HLMX 74028	IHB 74028
HLMX 74031	IHB 74031
HLMX 74038	IHB 74038
HLMX 74072	IHB 74072
HLMX 74073	IHB 74073
HLMX 74089	IHB 74089
HLMX 74103	IHB 74103